
Guide for the Certification of State FUTA Credits

Unemployment Tax
Form 940 and Schedule H



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Internal Revenue Service

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Nature of Changes

Publication 4485 - Guide for the Certification of State FUTA Credits - Effective October 2005 for the Release Year 2004 Program

- (1) This is a complete revision of the Publication 4485.
Dates have been made current.
- (2) Section 6 Revised
- (3) Section 12:
 - Entry for Tape Position 50 updated.
 - Entry for Tape Position 157-171 revised.
- (4) Exhibit 2 - Updated State Agencies' Information Systems
and Manual Certification request contacts (pages 33-47)
- (5) Revised Exhibit 6B - FUTA State Certification Data Core
Record layout
- (6) Added Exhibit 10 - List of Streamline and Non-
Streamline states

Reminders

- (1) **Set Fields:** The states/agencies **cannot** change and must return the following information to the Enterprise Computing Center-MTB. Refer to Section 11 for the tape position for Exhibit 6A and Section 12 for the tape position for Exhibit 6B. The following Set fields' must be returned to Enterprise Computing Center-MTB.
 - **State Code** - Sections 11 & 12 Tape Position 5-6
 - **FEIN** - Sections 11 & 12 Tape Position 7-15
 - **Document Locator Number** - Sections 11 tape position 16-29, the first 13 digits of the 14 positions and Section 12 tape position 16-28
 - **Tax Period** - Sections 11 & 12 Tape Position 29-34
 - **Check digit** - Sections 11 & 12 Tape Position 35-36
 - **Form Indicator** - Section 11 Tape Position 295 and Section 12 Tape Position 172. This field must be provided in order for Enterprise Computing Center-MTB to identify type of form (Form 940, 1040 or 1041) the information applies to.
 - **Cross Reference Number** - Section 11 Tape Position 271-279 and Section 12 Tape Position 173-181.
- (2) The FUTA Identification Tape records include a field for the State Reporting Number (SRN) as transcribed from the employer's Form 940 and/or Schedule H. The state number is provided as an additional research tool to provide certification data on the FEIN provided on the FUTA Identification tape. **DO NOT CERTIFY THE RECORD USING THE STATE NUMBER ONLY.** If there is no certification data on the FEIN provided, return the record as a zero cert.
- (3) To ensure that the state programmer and project coordinator understand the record layouts, we have provided a core and descriptive explanation of each record layout. While the numbering between these formats appears to be inconsistent, the core record layout (See Exhibits 6A thru 6C) represents the physical data addressed on the magnetic cartridge which begins with zero, while the descriptive record layouts (see pages 15, 16, 20, 21,23 thru 26) refers to relative data positions.
- (4) Enterprise Computing Center-MTB will send and receive the data to all states/agencies, except for the state of Virginia, in fixed block. Virginia will send and receive in variable block.
- (5) **Section 12** - FUTA Certification Data:

Rate Indicator (Section 12 Tape Position 156) is used when the state cannot certify the data during the data exchange between the state and Enterprise Computing Center-MTB. The criteria the states are to use is as follows:

 - Rate Indicator "1" will be entered by the state when there are more than 4 experience rates assigned

➤ Rate Indicator "3" will be entered when the state cannot provide certification information because the state does not have the prior year or early filed current year on their database.

➤ Rate Indicator should be blank if "1" or "3" does not apply.

- (6) **States/Agencies receive both a Form 940 record and a Schedule H for the same Federal Employer Identification Number (FEIN)** - states/agencies should provide Enterprise Computing Center-MTB with the Form 940 (Form Indicator 1, Section 11 tape position 295 and Section 12, tape position 172) certification information. The Schedule H record should be returned as a Zero Certification record.
- (7) **Section 13** - Review Procedures - Use these procedures before the FUTA Certification Data tape is shipped to Enterprise Computing Center-MTB.
- (8) **Section 14** - Manual Certification/Recertification Request processing - Amended certifications initiated by the state agency should be prepared on Form 940-C or a substitute form and mailed to the appropriate SBSE center.
- (9) **Exhibit 9** - IRS FUTA Processing Schedule: Adhering to this schedule would be greatly appreciated. Due to Enterprise Computing Center - MTB limited processing timeframes, processing the state certification data may not occur if the data is received after April 30, 2006.

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SBSE* = Small Business/Self-Employed

Section 1. Overview of FUTA Recertification Processing

.01 The employer is subject to a payroll tax levied by the federal and state governments.

.02 The employer is required to file unemployment tax reports with state agencies.

.03 The Form 940, Employer's Annual Federal Unemployment Tax Return, is an annual return filed by employers to report taxable wages and pay the Federal Unemployment Tax. This return covers the period January 1 through December 31 and is due to be filed on or before January 31 following the close of the calendar year.

Individuals file Schedule H, Household Employment Tax, with household employees (baby-sitters, housekeepers, etc.). Schedule H is filed with Form 1040, U.S. Individual Income Tax Return or Form 1041, U.S. Fiduciary Income Tax Return (for Estates and Trusts) to report Federal employment taxes (social security, Medicare, withheld Federal income and Federal Unemployment (FUTA)).

.04 In September, Enterprise Computing Center-MTB creates a magnetic tape (FUTA Identification Data Tape-See Exhibit 6A) from data on the Form 940 or Schedule H to be sent to all state agencies. This data will be sent on a cartridge; references to tape will mean cartridge.

.05 Enterprise Computing Center-MTB transmits the FUTA Identification Data Tape to the states in October.

- ◆ The FUTA Identification Tape records include a field for the State Reporting Number as transcribed from the employer's Form 940 or Schedule H. If the state is unable to match the data using the Federal Employer Identification Number (FEIN) they should try to match with the state reporting number if provided.
- ◆ The state agencies are required to provide Enterprise Computing Center-MTB with FUTA Certification (See Exhibit 6B) tapes by January 31 of each year.
- ◆ In order to minimize the number of requests for recertification which come from the Internal Revenue Service (see item 8) or from the employer (see item 10), the state agencies should review a sample of the records on the FUTA Certification Tapes before sending those tapes to Enterprise Computing Center-MTB.

.06 Enterprise Computing Center-MTB runs the state agency' tapes against the federal tape to identify employers' records that show no discrepancies or possible discrepancies. Enterprise Computing Center-MTB will file transfer the discrepancy records to the FUTA domain located at the Enterprise Computing Center (MEM) (formerly Tennessee Computing Center).

_____.07 The 5 IRS Small Business/Self-Employed (SBSE) campuses will access the records through the FUTA Case Processing (FCP) System. The FCP System is programmed to sort this data into the following categories:

- Zero Certification cases
- Potential Adjustment Registers (PAR)
- CP 167 notice - Proposed Increase to Tax
- CP 168 notice - Proposed Decrease to Tax

.08 Zero certifications are discrepancy records that show no taxable wages and no payments made to the state.

Non-Streamlined Processing - Based on agreements between the individual SBSE centers and individual states, these records are sent back to the state agency for manual recertification. The state agency returns all certified Zero Certification records to the IRS campus for further processing. See Exhibit 10.

Streamlined Processing - For those state agencies that do not have an agreement with the SBSE centers, the employer is initially contacted. The IRS advises the taxpayer to contact their state for a recertification. See Exhibit 10.

.09 Potential Adjustment Registers are discrepancy records from Enterprise Computing Center-MTB where the computing center was unable to determine a proposed tax adjustment. A tax examiner manually [reviews these cases to determine appropriate notice to be issued](#).

.10 The Zero Certification cases and PAR cases, which have unexplained discrepancies after this initial review, are converted to notices. These notices join the previously developed notices of proposed increases (CP167) or decreases (CP168) for mailing to the taxpayer. Each notice instructs the employer to contact the appropriate state agency to resolve the discrepancy. If the IRS does not receive a reply within the specified period or if the reply does not contain a state provided explanation resolving the discrepancy, the IRS will assess the appropriate tax. We may also assess penalties and interest.

Section 2. Background

The Federal Unemployment Tax Act (FUTA) provides for cooperation between state and federal governments in the establishment and administration of unemployment insurance. Under this dual system, the employer is subject to a payroll tax levied by the federal and state governments.

As a result of the Federal Unemployment Tax Act (FUTA), IRS is responsible for receiving and processing the Form 940 and Schedule H. All revenue that is associated with this return is turned over to the Department of Labor (DOL). DOL is responsible for dispensing the revenue deposited in the FUTA Trust Fund. DOL is charged with monitoring the Unemployment Insurance systems for each state and can withhold funds from a state if they do not comply with Federal standards.

The taxpayer is allowed a maximum credit of 5.4% against the Federal tax of 6.2%, provided that all payments were made to the state by the due date of the Form 940 or Schedule H. Payments received in the state after the due date are allowed at 90% of the amount paid.

The FUTA Certification Program is the method the IRS uses to verify with the states that the credit claimed on the Form 940 or Schedule H, was actually paid into the states' unemployment funds.

Section 3. Purpose

This document provides instructions for the certification of state FUTA credits. Changes are made annually or as significant program modifications warrant a revision. This revision covers the period that begins in **October 2005**.

Section 4. Protecting Confidentiality of Data

The state tax authorities are responsible for safeguarding the confidentiality of tax return data on magnetic tape files. The states agree to take all necessary precautions not only to prevent unauthorized disclosures but also to prevent situations that might create the appearance of unauthorized disclosure of information about any taxpayer.

Section 5. General

.01 The FUTA Identification Data Tapes will include entities extracted from all Forms 940 and Schedule H that posted to our Business and Individual Master File between **October 1, 2004** and **September 30, 2005**. Multiple years will be on the tapes that could possibly be for **1995** through **2004**.

.02 The data will be sent to all state agencies in **October 2005**. The Service will provide the data on a tape. Exhibit 2 shows the cartridge type that will be sent to each state. If Exhibit 2 has incorrect information, please email the corrections to Suzanne.Korecky@irs.gov.

NOTE: The words "State" or "State Agencies" include the employment agencies in the District of Columbia, Puerto Rico and the Virgin Islands.

.03 The tapes should be validity checked immediately to determine if the data can be read. If the data cannot be read because of physical damage to the tape, please contact Suzanne.Korecky@irs.gov. A new tape will be furnished.

- a) Timeliness: The data should be compared with your employer accounts and returned to us by **January 31, 2006**. The deadline is critical; any delay could cause adverse reactions from taxpayers because of delays in receiving the notices of proposed tax increase or decreases, any refunds for tax decreases, or the bills for any tax, penalty and interest which is determined due. Exhibit 9 provides a general schedule for our FUTA Certification processing.

NOTE: If you are unable to provide the tape by January 31st, contact Suzanne.Korecky@irs.gov and provide a date as to when we can expect the tape(s).

- b) Each state agency is responsible for having the tape translated into a file compatible with our system.

NOTE: Enterprise Computing Center-MTB will not correct any tape(s). They will be returned.

- c) You may separate the years to make your comparison; however, all records must be merged within their proper sequence and returned to us as one complete file.
 - 1. Return all records that are on the tape(s) provided by IRS. If the taxpayers are not taxable to you, return these records with zeros in state taxable wage and experience rate fields.
 - 2. If you advise us that a taxpayer is exempt under Section 501(c)3) and our records show the taxpayer is not exempt, a letter will be sent to the taxpayer.
- d) Prior years or early filed records that cannot be systemically certified must be returned on the certification tape with the appropriate Rate Indicator code (see Section 12 Tape Position 156).

.04 It is necessary to post all payments for all four quarterly state returns, plus any supplemental payments received before certifying the credits. A cut off for posting should not be made more than three weeks prior to sending us the data.

.05 Prior to certifying the data on the FUTA Identification Data Tapes, it is critical that the states use the first three Form 940 Quarterly Entity Extract tapes (see Section 9) to verify and post the Federal Employer Identification Numbers (FEIN) to their employer accounts (see Section 8 for details). Do not input any corrections from the fourth quarterly Entity extract tape until after the match.

.06 A transmittal letter (Exhibit 1) should be used by all state agencies to forward the certification data to Enterprise Computing Center-MTB. The address to use for shipping the tapes is preprinted on the transmittal letter.

- a) The data tape IRS sends to the state agencies should be copied and retained for a period of one year. IRS tapes should be returned as soon as possible.

NOTE: State tapes will be returned upon completion of IRS processing, however, the returned state tapes will have different data than what the state sent and have a different serial number (volume Identification).

- b) A back-up copy of the FUTA Certification Data Tape sent to IRS should be retained for one year. If IRS needs a replacement, it would be requested within one year.
- c) When shipping the data tape to Enterprise Computing Center-MTB it is highly recommended that the states use FEDEX or UPS. This will enable the computing center to trace lost or missing tapes.
- d) In the interest of security and disclosure, all misrouted tapes should be returned to Enterprise Computing Center-MTB.

.07 The tapes, cartridges and all written communications about the computer system will be mailed to the names and addresses shown in Exhibit 2. In order to insure delivery of the tapes, this address must be a street address - **IT CANNOT BE A POST OFFICE BOX**. If any of the information is incorrect, please contact Suzanne.Korecky@irs.gov.

.08 The FUTA Certification Data Cartridges will be validity checked when received at Enterprise Computing Center-MTB to determine the content and format. If the cartridges do not meet IRS specifications, they will be returned for correction and re-creation in the specified format. Enterprise Computing Center-MTB will work with the individual states to perfect the returned cartridges.

Section 6. Prior Year Certification Problems

The following were problems that occurred in the **FUTA 2003** data exchange.

- (1) State returned more records than Enterprise Computing Center-MTB sent on the FUTA Identification data tape. More records returned by the state than sent produces extra Potential Adjustment records. States should be returning the same volume of records as Enterprise Computing Center-MTB sent. All records on the FUTA Identification data tape must be included on the FUTA Certification data tape.
- (2) States, other than Virginia, provided their certification data in variable block (VB) instead of fixed block (FB).

Section 7. Programming Conventions and Definitions

.01 Certain conventions may be required by the programming systems or equipment used by the state agency but they must adhere to the following:

PROGRAMMING CONVENTIONS

Header Label	IBM Standard Label or American National Standard information Interchange (ANSII)
Trailer Label	IBM Standard Label or American National Standard Information Interchange (ANSII)
FUTA Certification Data Tape	1. Record size must be 326 characters per record. 2. Blocking - Fixed or variable with 5 records per block. Fixed block is 1630 characters per block. Variable block is 1634 characters per block with a hexadecimal block byte count of 06620000. 3. Recording Mode - standard IBM compatible 3480 or 3490 tape cartridge. Extended Binary Coded Decimal Interchange Code (EBCDIC).
Unsigned Zone Decimal Fields	All the numeric fields in the records must be in unsigned zoned decimal format.
Alpha Fields	All alpha fields are to be blank filled in the positions not containing significant data.
Numeric Fields	All numeric fields are to be zero (0) filled in the positions not containing significant data, except in the state number and rate indicator fields, which are blank filled.

Definitions:

Identification Data	The complete name and address, tax period, document locator number (number assigned to Form by IRS), federal employer identification number (FEIN), and the federal taxable wages (single state employers only).
Special Character	Any character which is not a number, letter, or a blank.
Blocked Records	Two or more records grouped together to form a block.
Blocking Factor	The number of records grouped together to form a block (there should be 5 records to a block).
Record	A group of related fields of information treated as a unit.
Tape Mark	Special character written on the tape to signify the physical end of the recording on the tape.
Interrecord Gap	An interval of space or time deliberately left between recording portions of data or records.

.02 The FUTA certification data prescribed in the specifications should be fixed or variable blocked with five records per block (each record containing 326 characters -- UNSIGNED ZONED DECIMAL).

Section 8. Federal Employer Identification Number (FEIN)

.01 The FEIN was selected as the number which could be utilized by all state agencies to match the federal data with the state accounts. The FEIN is assigned uniformly by all of our SBSE centers and validity checked for its authenticity before it will pass to our Business Master File. We recognize that human errors occur. We try to minimize these errors and correct them as soon as possible.

.02 Corrections are forwarded to those states that are interested in the information on a quarterly basis (See Section 9). These tapes will normally arrive in the middle of the month following the end of a quarter.

- a. Any state agency that finds more than one FEIN has been assigned to the same employer should forward a copy of both records to the SBSE campus FUTA Coordinator (See Exhibit 8).
- b. If the SBSE campus determines that an employer has more than one State Reporting Number (SRN), this information should be forwarded to the state on a Form 940-B or facsimile.

.03 The state agency should input the new FEIN(s) or corrections in a timely manner. Do not input the corrections for the fourth quarter until after the match is done.

Section 9. Quarterly EIN Update Data

.01 Unless other arrangements are made, the states will be mailed the Quarterly Entity Update information on cartridge the second month following the close of the quarter. The cartridge contains the data on newly assigned FEINs, FEINs that have changed, and employers who have changed their name during the previous quarter. This data is referred to as the Quarterly EIN Update Data. To determine the type of change that has occurred, refer to Position 257-259 below.

Name change records will have entries in the Former Name Control field. The name control consists of four alpha/numeric characters. The ampersand (&) and hyphen (-) are the only special characters allowed in the name control. The name control can have less but no more than four characters. Blanks may be present only as the last two positions of the name control.

.02 The Quarterly EIN Update data tapes (standard IBM compatible 3480 or 3490 tape cartridge) will utilize the same header/trailer labels as the FUTA Identification tapes (See Section 11).

To ensure that the state programmer and project coordinator understand the record layouts, we have provided a core and descriptive explanation of each record layout. While the numbering between these formats appears to be inconsistent, the core layout (See Exhibit 6C) represents the physical data address on magnetic cartridge that begins with zero, while the descriptive record layout below refers to relative data positions.

Tape Position	Element Name	Entry
1-4	Record Character Count	Number of characters contained in the record (HEX) (01030000).
5-13	Employer Identification Number	The 9 numeric digits assigned to each employer.
14-21	Transaction Date	The date the entity change took place.
22-30	Cross Reference EIN	The number previously established. Alerts you that the employer formerly used this number on a previous return. The number is being changed to the one shown in positions 5-13. This position will be zero filled when FEIN was not previously assigned to an employer.
31-34	Former Name Control	See page 8.
35-46	ZIP Code	Twelve Digit geographic code that identifies areas within U.S. or its possessions.
47-48	State Code	Two digit alpha abbreviation for state, or possession where the employer shows business is located.
49-70	City	City where business is located as shown by the employer.
71-105	Street Address	Address where business receives mail.
106-140	First Name Line	Self-explanatory.

Tape Position	Element Name	Entry
141-175	Second Name Line	Self-explanatory. Blank filled if no name lines are present.
176-210	Third Name Line	Self-explanatory.
211-245	Fourth Name Line	Self-explanatory.
246-247	Check Digits	A two letter alpha code used by IRS in conjunction with the employer identification number as a self-checking or error detecting code.

248-252	Filing Requirements	Y's (yes) or N's (no) in this field show the presence or absence of filing requirements for the following forms: Position 248=Form 940 Position 249=Form 940 EZ Position 250=Form 941 Position 252=Form 943
253-256	Current Name Control	See page 8 Quarterly Updates.
257-259	Transaction Codes	Y's (yes) or N's (no) in this field indicate which TC initiated the extract. Position 257=New Account Position 258=FEIN Change Position 259=Name Change

Section 10. Certification Requirements

.01 FUTA Identification Data Tape (See Exhibit 6A)

- a. The tape will be sent to the state agency for each employer who claimed a credit or liability on Form 940 or Schedule H for unemployment tax paid to that state. The data provides those elements needed to locate the employer's account.
- b. The State Reporting Numbers (SRN) provided are as the employers entered those numbers on their Forms 940 or Schedule H (see Tape Positions 280 through 294 for the FUTA Identification Tape in Section 11). **If the displayed SRN does not agree with your records, please enter the correct number in positions 157 - 171 of the FUTA Certification Tape (see Section 12).**

NOTE: The state number is provided as an additional research tool to provide certification data on the FEIN provided on the FUTA Identification tape. DO NOT CERTIFY THE RECORD USING THE STATE NUMBER ONLY. If there is no certification data on the FEIN provided, return the record as a zero cert.

- c. The state agency will compare the records on the tape or labels with their employer accounts and report to IRS by January 31, the following:

1. For each state record located provide:

- (a) total taxable state wages reported,
- (b) experience rate(s) assigned by the state,
- (c) total payments made to the state are broken down into three time periods (Forms 940) and into two time periods for (Form 1040 and 1041).

Forms 940:

- (1) payments made before before 2/1,
- (2) payments made 2/1 through 2/10, and
- (3) payments made after 2/10

Schedule H:

- (1) payments made on or before 4/15
- (2) payments made after 4/15

NOTE: The volume of state records should be entered on line A (matched records) of Exhibit 1.

2. Indicate each record requiring manual verification; (Use Rate Indicator "1" or "3"). Enter a "1" to indicate more than four experience rates are assigned. Enter a "3" if the information is a prior year, or an early filed current year record and cannot be certified during the tape to tape exchange.

NOTE: The volume of state records meeting the criteria for item 2, should be entered on line B of Exhibit 1.

3. Return all other unmatched records (Use Rate Indicator of blank - HEX 40).

NOTE: The volume of state records meeting the criteria for item 3, should be entered on line C of Exhibit 1.

- 1: Voluntary contributions and payments made as surcharge for interest must not be considered when reporting payments.
- 2: No tolerances or other drop criteria will be applied by the state. All Federal records must be returned!
- 3: Certain Federal records will not contain a Federal wage figure but instead show FOFOFOFOFOFOFOFOFOFOFOFOF1 in wage field. This will denote a multi-state filer with no credit reduction states. If the record is for a multi-state filer with significant credit reduction, then the credit reduction amount will be contained in the Federal wage field.
- 4: The Federal wage field is for State information and should not be returned on the matched and unmatched records.

.02 The acceptable State abbreviations are as follows:

Alabama	AL	Louisiana	LA	Oklahoma	OK
Alaska	AK	Maine	ME	Oregon	OR
Arizona	AZ	Maryland	MD	Pennsylvania	PA
Arkansas	AR	Massachusetts	MA	Puerto Rico	PR
California	CA	Michigan	MI	Rhode Island	RI
Colorado	CO	Minnesota	MN	South Carolina	SC
Connecticut	CT	Mississippi	MS	South Dakota	SD
Delaware	DE	Missouri	MO	Tennessee	TN
D. of Columbia	DC	Montana	MT	Texas	TX
Florida	FL	Nebraska	NE	Utah	UT
Georgia	GA	Nevada	NV	Vermont	VT
Hawaii	HI	New Hampshire	NH	Virginia	VA
Idaho	ID	New Jersey	NJ	Virgin Islands	VI
Illinois	IL	New Mexico	NM	Washington	WA
Indiana	IN	New York	NY	West Virginia	WV
Iowa	IA	North Carolina	NC	Wisconsin	WI
Kansas	KS	North Dakota	ND	Wyoming	WY
Kentucky	KY	Ohio	OH		

.03 Each FUTA Certification Data Tape sent to Enterprise Computing Center-MTB by the state agency must have an external label affixed. The absence of a properly completed external label causes a control problem (See Exhibit 1 for tape transmittal).

.04 The cartridge specifications in the following sections must be adhered to without deviations. If your agency cannot adhere to the specifications, contact your FUTA Certification Coordinator immediately.

Section 11. Identification Data Records

.01 The FUTA Identification Data Tapes (standard IBM compatible 3480 or 3490 tape cartridge) are furnished to the 50 states, District of Columbia, Puerto Rico and the Virgin Islands. There are 28 records to a block. The IBM Standard Label format will be used.

To ensure that the state programmer and project coordinator understand the record layouts, we have provided a core and descriptive explanation of each record layout. While the numbering between these formats appears to be inconsistent, the core layout (See Exhibit 6A) represents the physical data address on magnetic cartridge that begins with zero, while the descriptive record layout below refers to relative data positions.

FUTA IDENTIFICATION DATA RECORD

Tape Position	Element Name	Entry
1-4	Record Character Count	Number of Characters contained in the record (HEX) (01270000)
5-6	State Code	Two letter alpha code of state where tax was claimed to be paid.
7-15	FEIN	The current 9 numeric digits assigned to each employer.
16-29	Document Locator Number	Number used by IRS to control the document.
30-35	Tax Period	The six numeric digits of the year involved. e.g., the tax year will be written 200212, 200312, 200412, etc., for 2002, 2003, 2004 respectively.
36-37	Check Digit	A two letter alpha code used by IRS in conjunction with the employer identification number as a self-checking or error detecting code.
38-52	Taxable Wages	<p>Wages taxed by IRS on Form 940 or Schedule H. This item will appear only when the wage information is available on a state basis. If this field contains FOFOFOFOFOFOFOFOFOFOFOFOF1, this represents a multi-state employer with no credit reduction states.</p> <p>This field will contain the credit reduction amount for a multi-state employer who paid wages in credit reduction states. This will be in dollars and cents, right justified.</p>

Tape Position	Element Name	Entry
53-64	ZIP Code	ZIP Code shown on Form.
65-66	State	State shown in address on Form 940 or Schedule H.
67-91	City	City shown in address on Form 940 or Schedule H.
92-126	Street Address	Address shown on Form 940 or Schedule H
127-161	Name, First Line	Self-explanatory.
162-196	Name, Second Line	Self-explanatory. Blank filled if no name lines are present.
197-231	Name, Third Line	Self-explanatory. Blank filled if no name lines are present.
232-266	Name, Fourth Line	Self-explanatory. Blank filled if no name lines are present.
267-270	Name Control	First four letters of the company name.
271-279	Cross Reference FEIN	The FEIN previously assigned to the employer.
280-294	State Reporting Number	The State Reporting Number as shown on the employer's Form 940 or Schedule H.
295	Form Indicators	Form 940 = 1 Form 1041 = 2 Form 1040 = 3
Tape Mark		

Section 12. FUTA Certification Data Record

.01 The magnetic tape specifications outlined in these instructions prescribe the required format and content of the records to be included in the file, but not the methods or equipment to be used in their preparations.

If the state agency cannot meet the following compatibility requirements, please notify the FUTA Coordinator immediately so that the Label Listings can be provided.

The tape labels will be 80 characters Header/Trailer Labels, utilizing IBM standard labels or ANSI as described in Section 7.

.02 An acceptable tape file will contain the following items in the exact order given:

- a. Tape header label (Data Set Name "FUTACERT" optional) In the future, we may be required to have the states provide a specific data set name.
- b. Tape mark
- c. A series of employer "Certification" records
- d. Tape mark
- e. Tape trailer label
- f. Tape mark

.03 The state agency will compare the records on the FUTA Identification Data Tape with their employer accounts. ALL RECORDS PRESENT ON THE FUTA IDENTIFICATION DATA TAPE MUST BE INCLUDED ON THE FUTA CERTIFICATION DATA TAPE.

HEADER LABEL, FUTA CERTIFICATION DATA TAPE - Either the IBM standard labels or ANSI can be used.

FUTA CERTIFICATION DATA TAPE (standard IBM compatible 3480 or 3490 tape cartridge)

(Fixed length record; fixed or variable block -- See Exhibit 6B.)

To ensure that the state programmer and project coordinator understand the record layouts, we have provided a core and descriptive explanation of each record layout. While the numbering between these formats appears to be inconsistent, the core record layout (See Exhibit 6B) represents the physical data address on magnetic cartridge that begins with zero, while the descriptive record layout below refers to relative data positions.

NOTE: All money fields must be dollars and cents, right justified, zero filled and unsigned zone decimals.

Tape Position	Element Name	Entry
1-4	Record Character Count	Enter number of characters contained in record. (HEX) (01460000)
5-6	State Code	Enter official two letter alpha code.
7-15	FEIN	Enter 9 numeric characters assigned by IRS. Do not include hyphen.
16-28	Document Locator Number	Enter FIRST 13 digits of the 14 digits assigned by IRS.
29-34	Tax Period	Enter six numeric digits of the appropriate year (200312, 200412 etc.).
35-36	Check Digit	Enter two letter alpha code furnished by IRS.
37-49	State Taxable Wages 1	Enter wages determined to be taxable (right justify and zero fill). If no return was filed or more than 4 experience rates were assigned, fill the field with zeros (FO).
50	Zero or 1 indicator	FO or optional use of a F1 indicator. Note: There is no other valid literal that can be used in this position. The state agency will use F1 to identify states with a state wage base of \$7,000.

Tape Element	Element Name	Entry
51-56	Experience Rate 1	<p>Enter rate assigned by state. If more than four rates assigned, zero fill the fields in tape positions 37 through 155 and enter a "1" in position 156. If no return filed, zero-fill the fields in tape positions 37 to 155 and blank fill position 156.</p> <p>NOTE 1: If an employer <u>has not</u> filed a return, do not enter an experience rate for any period.</p> <p>NOTE 2: The experience rate must contain 6 decimal positions (right justified); therefore, enter zeros to fill any blank character position, e.g. 3% or 3.7% should read 030000 and 037000, respectively.</p> <p>NOTE 3: Whenever a record is located and data is furnished in tape positions 37 through 56, wages must be entered for the applicable state experience rate and position 156 must be blank.</p> <p>NOTE 4: Do not enter experience rate without entering the corresponding wages.</p>
57-69	State Taxable Wages 2	<p>Enter wages determined to be taxable if different from wages in tape position 37-49, <u>provided</u> different experience rate assigned. Right justify and zero fill. If same experience rate, then wages can be combined in first wage field, and this field filled with zeros.</p>

Tape Position	Element Name	Entry
70	Unity of Enterprise	<p>Applicable to the state of California only. (California uses one state account number for various businesses while IRS uses an FEIN for each separate type of business).</p> <ul style="list-style-type: none"> • Enter a "9" on the California record ONLY when more than one FEIN is involved. • Enter a zero if the California record does not involve more than one FEIN. <p>All other states will enter a zero in this field.</p>
71-76	Experience Rate 2	Enter the rate assigned only if it is different from fields 51-56, otherwise fill with zeros.
77-89	State Taxable Wages 3	Enter only when 3 and/or 4 different experience rates were assigned with wages paid. Refer to "State Taxable Wages 2" above.
90	Zero	FO
91-96	Experience Rate 3	Enter only when 3 and/or 4 different experience rates were assigned with wages paid. Refer to "State Experience Rate 1 and 2" above for details.
97-109	State Taxable Wages 4	Enter only when 4 different experience rates were assigned with wages paid.
110	Zero	FO
111-116	Experience Rate 4	Enter only when 4 different experience rates were assigned with wages paid. See details above for format.
117-129	Sum of Payments prior to 2/1	Enter the sum of payments before Feb. 1; if no payments made, fill with zeroes.
130-142	Sum of Payments 2/1 thru 2/10	Enter sum of payments made thru 2/10; if no payments were made, fill with zeroes.
143-155	Sum of Payments after 2/10	Enter sum of payments, if no payments were made, fill with zeroes.

Tape Position	Element Name	Entry
156	Rate Indicator	Enter a "1" if more than four experience rates are assigned. Enter a "3" if the information is a prior year or early filed current year record and cannot be systemically certified. If neither "1" or "3" applies, "blank" fill the field.
157-171	State Reporting Number	Enter the SRN assigned by your state. LEFT JUSTIFY and blank fill.
172	Form Indicator	Copy from position 295 of the FUTA Identification Tape Record.
173-181	Cross Reference Number	Copy from positions 271 - 279 of the FUTA Identification Tape Record.
182-194	Sum of Schedule H Payments 4-15 or Prior	Enter the sum of payments; if no payment made, fill with zeros.
195-207	Sum of Schedule H Payments After 4-15	Enter the sum of payments, if no payments made or unable to determine payment, fill with zeros.
208-326		Zero fill.
Tape Mark		

.04 Form 940-C must be completed by the state agency when the Rate Indicator (Tape Position 156, page 17) "1" (more than four experience rates are assigned) or "3" (prior year or early filed current year record that cannot be certified systemically) is entered. The FUTA Certification Data Tape generated by the state will contain a certification record for the employer in question. The data required in tape position 1 through 36 is to be entered and a "1" or "3" is to be entered in Position 156. The Form 940-C will be sent to the appropriate SBSE campus to be input onto the FUTA Case Processing (FCP) system's 940c file.

State agencies may order a supply of Form 940-C directly from IRS Distribution Centers by calling 1-800-829-2437.

.05 The records on the tape must be in fixed length format (the block can be fixed or variable) and in sequence according to the federal FEIN. Care must be taken to copy, without error, the FEIN, Check Digits, State Code and Form Indicator furnished by IRS; the tape is unusable if it does not contain these factors without error. IN ADDITION, A PRINTOUT OF A SAMPLE OF THE RECORDS MUST ACCOMPANY THE TAPE AS STATED IN SECTION 13 below.

.06 For purposes of determining timely payments we request that you use the date payments were received by your agency, not the date they were deposited or posted to your data base. This will prevent taxpayer irritation caused by apparent late payments that were actually made on or slightly before the proper due date.

Section 13. Review Procedures

After the FUTA Certification Data Tape has been prepared and before the tape is shipped, the state should review the quality of the data provided. This review will minimize the number of requests for recertification received from employers and from the IRS in the case of non-streamlined states.

The following review procedures should be followed:

01. Using the FUTA Certification Data Tape, print two copies of the first 50 Zero-Certification records (records where the total state wages are zero) and of the first 50 non-Zero-Certification records (records where the total state wages are other than zero). Verify the format and components of the records against the Publication 4485 specifications.

02. Using the EINs, request manual certification of these records from your appropriate State function. Compare the manual certifications with the print of the computer certifications to verify the computer certifications. Remember the state number provided is an additional research tool to find the certification data for the EIN.

03. When the results of these reviews are satisfactory, the second copy of the tape print (01. above) and the tape should be shipped to Enterprise Computing Center-MTB. The results of these reviews should be saved for future reference.

NOTE: The implementation of these review procedures will identify problems before they become part of the system, at the point where they can be easily corrected.

Section 14. Manual Certification/Recertification Requests

.01 When the SBSE campus determines they need a recertification (except for Zero Certs), the request will be prepared on a Form 940-B or substitute form.

- a. Manual requests will be sent to the addresses in Exhibit 2.
- b. A manual request should be worked as quickly as possible. Many of these may have statute deadlines or other problems that require expedite handling. If you cannot research these within four weeks, contact the SBSE campus FUTA Coordinator.

.02 Supplemental and/or amended certifications initiated by the state agency should be prepared on Forms 940-C or a substitute form and forward to the IRS SBSE campus for your state. Each form must be clearly marked SUPPLEMENTAL or AMENDED. The forms must show a complete record of the account including any data previously given to us manually or by tape. The data first given to us should be the first amounts, and then the amended or supplemental data. The data should be marked ORIGINAL DATA, AMENDED DATA, or SUPPLEMENTAL DATA.

- a. Supplemental certification will be initiated by the state agencies where there is activity to accounts previously certified to the IRS.
- b. Amended certifications will be initiated whenever delinquent returns are secured by the state agency through an audit or delinquency investigation and there is a possibility that no federal return was filed.

.03 An agreement between the state agency and the SBSE campus can be made to enable the SBSE campus to accept the employer's proof of credit without having to suspend the case 45 days for state recertification. If an agreement is not made, the following instructions will be used:

- a. If the employer returns photocopies of canceled checks or other pertinent data:
 - (1) A Form 940-B will be prepared.
 - (2) All data returned by the employer will be photocopied.
 - (3) Form 940-B and attachments will be sent to the state agency.
 - (4) The SBSE campus will suspend the photocopied data and a copy of the Form 940-B for 45 days.
- b. If a reply is not received from the state agency within 45 days, the IRS campus will accept the employer's proof and make the necessary correction.

.04 The method used by IRS to assign an Employer Identification Numbers

(EIN) is as follows:

- a. Every employer who is required to file a Business Federal Tax return or who pays wages to one or more employees must be assigned an EIN or FEIN.
- b. When a Form SS-4 (Application for an FEIN) is received, research is made to determine if a new number should be assigned. When a taxpayer opens a new business or changes the name of his business he must notify the IRS.
- c. When a new number is assigned, IRS sends a notice to the taxpayer and advises him of the new number. The taxpayer should:
 1. Keep a copy of the number as a permanent record.
 2. Use the number and name exactly as shown on the notice on all Federal tax forms.
 3. Use this number on all tax payments and tax related correspondence or documents.

Any variation used when filing tax returns, making FTD payments or subsequent payments may result in improper or delayed posting of payments to their account and/or the assignment of more than one FEIN.

- d. Only one number may be assigned to a employer as long as the type of organization does not change.

If the employer moves the business to a new location, or operates two or more businesses, still only one number is assigned. For example, John Smith who operates a jewelry store in California and a department store in New York needs only one FEIN as long as he is the proprietor of both businesses. However, if Mr. Smith sells his department store, the new owner would have to apply for a new EIN if he had not been previously assigned one (even if the trade name remains the same).

- e. A number assigned to one type of organization may not be used by another. For example, if an FEIN is assigned to a sole proprietor and the proprietor decides to incorporate the business, a new number must be assigned to the corporation. If a partnership changes to a sole proprietor, once again there has been a change in organization and a new number is needed.

f. Assigning Employer Identification Numbers:

1. The types of organizations receiving FEINs are partnerships, sole proprietorships, corporations, trusts, estates, governmental and non-profit organizations. The FEINs are assigned in the legal name of the organization.

Individual	Owner's full name (Proprietor)
Corporation	Corporate name
Partnership	Full name of all partners
Estate	Name of the decedent
Trust	Name of maker or grantor of trust

.05 A new FEIN is assigned if there is a change in ownership.

Individual owner to partnership
Individual owner to corporation
Individual owner to another individual owner
Partnership to individual owner
Partnership to corporation
Corporation to individual owner
Corporation to partnership
Bankruptcy Receivership

.06 The original FEIN can be retained in the following cases:

- a. Corporation - When the structure of the corporation remains the same. For example, if the corporate charter has been amended to show a name change only, the corporate structure is not changing.
- b. Individual - When the name or trade name is changed without a change of ownership, only one number is needed regardless of the number of businesses owned.
- c. Partnership - Two or more partners in a business enterprise. Individuals, corporations, trusts, estates and partnerships may be partners within a partnership.

.07 State agency must be careful when transferring credit from one State account number to another; the FEIN must be transferred. If a partnership converts to a corporation in mid-year, two Forms 940 will be filed, one for the partnership and one for the corporation. If the state credits for the partnership are transferred to the corporation, then the FEIN for the partnership must be transferred with the respective money amounts for this one year. The partnership number may be deleted after the certification has been completed.

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Section 16. Exhibits

Exhibit 1

Transmittal of State FUTA Certification

Serial Number of State Tape(s) Sent To Enterprise Computing Center-MTB _____		
Volume of FUTA Identification Records (This must show the volume of records Enterprise Computing Center-MTB sent to the states on the FUTA Identification Data tape) _____		
Volume:		
A. Certified Records returned to MTB _____		Note: Certified records (A), plus Non-Certified records with indicator of "1" or "3" (B), plus Zero Cert records (C), should equal total number of identification records returned to Enterprise Computing Center-MTB..
B. Non-Certified Records returned - Rate Indicator of "1" or "3" (PAR Records) _____		
C. Zero Cert Records _____		
D. Total Identification Records Returned to Enterprise Computing Center-MTB. (This total must agree with the volume of FUTA Identification Records shown in the first box above.) _____		
Routing/Remarks		State Agency
To: Internal Revenue Service Enterprise Computing Center-MTB 250 Murall Drive Kearneysville, WV 25430		From:
_____ Signature of Releasing Official	_____ Title	_____ Date Released

**Exhibit 2: STATES' INFORMATION SYSTEM INFORMATION AND
MANUAL CERTIFICATION REQUEST CONTACTS**

STATE	INFORMATION TECHNOLOGY (IT) CONTACT/ADDRESS	TAPE CARTRIDGE TYPE 3480 OR 3490	MANUAL CERTIFICATION CONTACT/ADDRESS
ALABAMA	V.F. Hardy Department of Industrial Relations Tape Library 649 Monroe St Room 305 Montgomery, AL 36119	3480	Don Langner Jr. Supervisor, Dept. of Industrial Relations Audit & Cashiering Room 407 649 Monroe St. Montgomery, AL 36131
ALASKA	Lee Hanna Employment Security Division Accounts & Contributions 1111 W. 8th Street Room 203 Juneau, AK 99802 lee_hanna@labor.state.ak.us	3480	Lee Hanna Employment Security Division Accounts & Contributions PO Box 25509 1111 West 8th St Room 203 Juneau, AK 99801-5509
ARI ZONA	Guadalupe Franco DES 3225 N. Central Ave. Suite 1411 Phoenix, AZ 85012 gfranco@azdes.gov	3480	Same as I T Contact
ARKANSAS	Norma Madden Program Operations Manager Arkansas Employment Security Division #1 Pershing Circle North Little Rock, AR 72114	3480	Jim Waits Arkansas Employment Security Division P.O. Box 8007 Little Rock, AR 72203

Exhibit 2 (Cont.): STATES' INFORMATION SYSTEM INFORMATION AND
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STATE	INFORMATION TECHNOLOGY (IT) CONTACT/ADDRESS	TAPE CARTRIDGE TYPE 3480 OR 3490	MANUAL CERTIFICATION CONTACT/ADDRESS
CALIFORNIA	Employment Development Dept. MIC13 FUTA/SDI Section 800 Capital Mall Sacramento, CA 95814	3480	Employment Development Dept. Attn: Special Processes Group MIC 13 800 Capital Mall Sacramento, CA 95814
COLORADO	Keith Boucher IT III 633 E. 17 th St. Room 805 Denver, CO 80202 Keith.boucher@state.co.us	3480	Johanna Cartledge Business Analyst 1515 Arapahoe St. Ste 200 Denver, CO 80202 Johanna.cartledge@state.co.us
CONNECTICUT	Ken Zionce Systems Developer 4 CT DOL 200 Folly Brook Blvd Wethersfield, CT 06109 Kenneth.Zionce@ct.gov	3480	Theresa Wells CT DOL Asst. Supv. Cashiers Unit 200 Folly Brook Blvd Wethersfield, CT 06109 Theresa.Wells@ct.gov

Exhibit 2 (Cont.): STATES' INFORMATION SYSTEM INFORMATION AND
MANUAL CERTIFICATION REQUEST CONTACTS

STATE	INFORMATION TECHNOLOGY (IT) CONTACT/ADDRESS	TAPE CARTRIDGE TYPE 3480 OR 3490	MANUAL CERTIFICATION CONTACT/ADDRESS
DELAWARE	Heather Comstock IT Manager 4425 North Market Street Wilmington, DE 19802 Heather.Comstock@state.de.us	3480	Karen Pasquale Administrator P.O. Box 9950 Wilmington, DE 19809 Karen.Pasquale@state.de.us
DISTRICT OF COLUMBIA	Arthur Adams D.C. Dept of Employment Services Production Control Room 227 609 H Street NE Washington, D.C. 20002	3490	Arthur Adams Div. of Unemployment Insurance Tax 3 rd Floor Room 362 609 H Street NE Washington, D.C. 20001
FLORIDA	Christine Logan State Technology Office 4030 Esplanade Way Tallahassee, FL 32399	3480	Jeff Jennings State Technology Office 2571 Executive Center Circle Tallahassee, FL 32399-0692
GEORGIA	Marilyn Hill Disclosure Officer GA DOL Sussex Place Suite 225 148 International Blvd. N.E. Atlanta, GA 30303	3480	Same as IT Contact

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HAWAII	Daniel Takazawa Employer Services Section Chief DLIR-Unemployment Insurance Division 830 Punchbowl St. Room 437 Honolulu, HI 96813 Daniel.M.Takazawa@hawaii.gov	3480	Daniel Takazawa Employer Services Section Chief DLIR-Unemployment Insurance Division PO Box 700 Honolulu, HI 96809 Daniel.M.Takazawa@hawaii.gov
IDAHO	Lee Nussgen Sr. Tax Rep. Dept. of Commerce & Labor 317 Main St. Boise, ID 83735 LeElla.Nussgen@cl.idaho.gov	3480	Elynn Claflin Technical Records Spec. II Dept. of Commerce & Labor 317 Main St. Boise, ID 83735 eclaflin@cl.idaho.gov
ILLINOIS	William Schneider Public Service Administrator IL Dept. of Employment Security 33 S State St. Chicago, IL 60603 BSchnei@ides.state.il.us	3480	Rosemary Burton Public Service Administrator IL D. of Employment Security 33 S State St. Chicago, IL 60603 rburton@ides.state.il.us
INDIANA	Theresa Austin Dept. of Workforce & Development 10 N. Senate Ave. Room SE 003 Indianapolis, IN 46204 taustin@dwd.state.in.us	3480	Don Stowers Department of Workforce Development 10 N. Senate Ave. Indianapolis, IN 46204

Exhibit 2 (Cont.): STATES' INFORMATION SYSTEM INFORMATION AND
MANUAL CERTIFICATION REQUEST CONTACTS

STATE	INFORMATION TECHNOLOGY (IT) CONTACT/ADDRESS	TAPE CARTRIDGE TYPE 3480 OR 3490	MANUAL CERTIFICATION CONTACT/ADDRESS
IOWA	Steve Hansen Iowa Workforce Development Information Technology 1000 E. Grand Ave Des Moines, IA 50319	3480	Aaron Page Iowa WorkForce Development Adjustment Unit 1000 E. Grand Ave. Des Moines, IA 50319-0209
KANSAS	Maureen Hirt KS Dept. of Human Resources Division of Employment Security 1309 S. W. Topeka Blvd. Topeka, KS 6612-1894 mhirt@hr.state.ks.us	3480	Roc Bissinger Delinquent Accounts Unit KS DOL 401 SW Topeka Blvd Topeka, KS 66603-3182 Roc.Bissing@dol.ks.gov
KENTUCKY	Courtney Carter Div. of Unemployment Insurance CHR Building, East Wing 2 nd FL 275 E. Main St. Frankfort, KY 40621-0948 courtney1.carter@mail.state.ky.us	3480	Courtney Carter Div. of Unemployment Insurance PO Box 948 Frankfort, KY 40621-0948

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STATE	INFORMATION TECHNOLOGY (IT) CONTACT/ADDRESS	TAPE CARTRIDGE TYPE 3480 OR 3490	MANUAL CERTIFICATION CONTACT/ADDRESS
LOUISIANA	Raj Jindal Off. of Employment Security Data Processing 1001 N. 23 rd St. Baton Rouge, LA 70804	3480	Karen Salvant Employment Security Division P.O. Box 94186 Baton Rouge, LA 70804-9186
MAINE	Steve Gruz Maine DOL Bureau of Unemployment Compensation 19 Union Street Augusta, ME 04330 Steve.J.Gruz@maine.gov	3480	Lloyd Black Tax Section Manager ME DOL Bureau of Unemployment Compensation P.O. Box 259 Augusta, ME 04330-0259 Lloyd.Black@maine.gov
MARYLAND	James McVicker Chief Accounting & Fund Management Div. of Unemployment Insurance 1100 N. Eutaw St. Room 414 Baltimore, MD 21201 jmcvicker@dllr.state.md.us	3480	Monica Douglass Supervisor Accounts Receivable Div. of Unemployment Ins 1100 N. Eutaw St. Rm 415 Baltimore, MD 21201 uitaxar@dllr.state.md.us

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MASSACHUSETTS	Loan Huynh/James Cook System Analysis/I T Revenue System Project Leader Div. of Unemployment Assistance 19 Staniford St. Boston, MA 02114 LHuynh@detma.org or JCook@detma.org	3480	Diane Fogarty Div. of Unemployment Assistance 19 Staniford St Boston, MA 02114 DFogarty@detma.org
MICHIGAN	Geralyn Carter I T Manager DIT 3024 W Grand Blvd Detroit, MI 48202 CarterGeralynA@michigan.gov	3480	Rosario Pacis Depart. Manager UI Agency 3024 W Grand Blvd Suite. 11-450 Detroit, MI 48202 PacisRosarioN@michigan.gov
MINNESOTA	Helen Korman UI Projects Director MN D. of Employment & Economic Dev. 1 st National Bank Building 332 Minnesota St Suite E200 St. Paul, MN 55101 HKORMAN@ngwmail.des.state.mn.us	3480	Karen Seppmann FUTA Coordinator MN D. of Employment & Economic Dev. 1 st National Bank Building 332 Minnesota St Suite E200 St. Paul, MN 55101 KSEPPMAN@ngwmail.des.state.mn.us
MISSISSIPPI	Laronda Thompson Programmer Analyst II 1235 Echelon Parkway Jackson, MS 39215 Lthompson@mdes.ms.gov	3480	Marlene Lyford MS Employ. Security Commission P.O. Box 22781 Jackson, MS 39225 mlyford@mdes.ms.gov

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MISSOURI	Clarine Hart Federal/State Coordinator DOL & Industrial Relations Div. of Employment Security 421 E. Dunklin Jefferson City, MO 65101 Clarine.Hart@dolir.mo.gov	3480	Same as IT Contact
MONTANA	Margo Anderson Information Technology Div. Montana Dept. of Revenue 125 North Roberts Helena, MT 59620 Maanderson@mt.gov	3490	Elaine Kitto Chief, Contributions Bureau P.O. Box 6339 Helena, MT 59601-6339 ekitto@mt.gov
NEBRASKA	Donna Gillis Office of Information Technology Nebraska Workforce Development 550 South 16 th Street Lincoln, NE 68508 dgillis@dol.state.ne.us	3480	Ardyce Fuhrman Division of Employment 550 16 th St P.O. Box 94600 Lincoln, NE 68509 afuhrman@dol.state.ne.us
NEVADA	Mary Bachmann DETR/Employment Security Dept. 500 E. Third St Carson City, NV 89713 mcbachmann@nvdetr.org	3480	Bart Higgenbottom DETR/Employment Security Dept. 500 E. Third St. Carson City, NV 89713 blhickenbottom@nvdetr.org

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NEW HAMPSHIRE	Susan Bird IT Manager - Applications NH D. of Employment Security 32 S. Main St. Concord, NH 03301 Susan.Bird@OIT.NH.gov	3480	Gary Wright Assistant Director - Contributions NH D. of Employment Security 32 S. Main St. Concord, NH 03301 gwright@nhes.state.nh.us
NEW JERSEY	Deen Dayal Div. of Information Technology Labor & Industry Bldg 2nd Floor Trenton, NJ 08625 Deen.Dayal@dol.state.nj.us	3480	Mary Lou Ireton Div. of Employer Accounts DOL Labor & Industry Bldg 9th Floor - Office Audits PO Box 910 Trenton, NJ 08625 Mary.Ireton@dol.state.nj.us
NEW MEXICO	John Marquez NM DOL 401 Broadway NE Albuquerque, NM 87102 jmarquez@state.nm.us	3490	Kathy Lucero NM DOL UI Supervisor 401 Broadway P.O. Box 2281 Albuquerque, NM 87103 kflucero@state.nm.us

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NEW YORK	Adriane Ambuhl Office of Technology Building 8 Room 174 State Office Bldg. Campus Albany, NY 12240	3480	Kathleen DeRosa Supervisor of Employer Accts. State Office Building Campus Bldg. 12 Rm 332 Albany, NY 12240 USAKLD@Labor.State.NY.US
NEW YORK (QUARTERLY EIN UPDATE DATA TAPE ONLY)	EDP Systems Audit Bureau NY Dept. of Taxation and Finance ATTN: John Bently State Office Campus Building #9 Room 308 Albany, NY 12227	3480	N/A
NORTH CAROLINA	Gwen Tucker NC Employment Security Commission 700 Wade Ave Raleigh, NC 27605 Gwendolyn.Tucker@ncmail.net	3480	Kevin Measley Employment Security Commission P.O. Box 26504 Raleigh, NC 27611 Kevin.Measley@ncmail.net
NORTH DAKOTA	Dave Gathman Job Service North Dakota 1000 East Divide Ave. Bismarck, ND 58506-5507 dgathman@state.nd.us	3480	Deb Harter Job Service North Dakota P.O. Box 5507 Bismarck, ND 58506-5507 dmharter@state.nd.us

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MANUAL CERTIFICATION REQUEST CONTACTS

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OHIO	John Suminski/ Dave Wollenberg ODJFS/MIS 4200 E 5 th Ave Columbus, OH 43219 suminj@odjfs.state.oh.us wolled@odjfs.state.oh.us	3480	Byron Archer/Jim Durbin ODJFS -US Tax 4300 Kimberly Parkway Columbus, OH 43232 archeb@odjfs.state.oh.us durbij@odjfs.state.oh.us
OKLAHOMA	Mike Evans OK Employment Security Commission Will Rogers Memorial Bldg. Rm 314 2401 N. Lincoln Oklahoma City, OK 73105-4495	3480	Mary Casey OK Employment Security Commission Will Rogers Memorial Bldg. Rm 400 2401 N. Lincoln Oklahoma City, OK 73105-4495
OREGON	Lynnette Rankin Senior Systems Analyst - UI Tax 875 Union St. N.E. Salem, OR 97311 Lynnette.I.Rankin@state.or.us	3480	Michelle Radtke Office Specialist 1 875 Union St., N.E. Room 107 Salem, OR 97311 Michelle.N.Radtke@state.or.us
PENNSYLVANIA	Mike Munchel Supervisor, Employer Tax Accounting Labor & Industry Building 3 rd Floor Seventh and Forester Sts. D107 Harrisburg, PA 17121 mmunchel@state.pa.us	3480	R. Scott Miedrich Assistant Director for Tax Operations Labor and Industry Bldg. 9 th Floor Seventh and Forster Sts. Harrisburg, PA 17121

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MANUAL CERTIFICATION REQUEST CONTACTS

STATE	INFORMATION TECHNOLOGY (IT) CONTACT/ADDRESS	TAPE CARTRIDGE TYPE 3480 OR 3490	MANUAL CERTIFICATION CONTACT/ADDRESS
PUERTO RICO	Alvilda Marin Dir., Bureau of Employment Security 505 Munoz Riveria Ave. Hato Rey, Puerto Rico 00918 amarin@interempleo.org	3480	Same as IT Contact
RHODE ISLAND	Bob Murphy DOL & Training 1511 Pontiac Ave. Cranston, RI 02920	3480	John L. Huppee, Jr. Div. of Taxation Employer Tax Section 1 Capitol Hill Providence, RI 02908-5829
SOUTH CAROLINA	Robert Amick SC Employment Security Commission PO Box 995 1550 Gadsden St. Columbia, SC 29201 ramick@sces.org	3480	Susan Long SC Employment Security Commission 1550 Gadsden St. P.O. Box 995 Columbia, SC 29202 slong@sces.org
SOUTH DAKOTA	Teri Zerr Assistant Tax Administrator SD DOL/UI Tax 420 S. Roosevelt Aberdeen, SD 57401 Teri.zerr@state.sd.us	3480	Mike Buske, Field Service Chief SD DOL P.O. Box 4730 Aberdeen, SD 57402-4730

Exhibit 2 (Cont.): STATES' INFORMATION SYSTEM INFORMATION AND
MANUAL CERTIFICATION REQUEST CONTACTS

STATE	INFORMATION TECHNOLOGY (IT) CONTACT/ADDRESS	TAPE CARTRIDGE TYPE 3480 OR 3490	MANUAL CERTIFICATION CONTACT/ADDRESS
TENNESSEE	Jill Patrick Dept. of Employment Security 9 th Floor Volunteer Plaza Bldg. 500 James Robertson Pkwy Nashville, TN 37245 Jill.Patrick@state.tn.us	3480	Anita Jones Dept. of Employment Security 8th Floor Volunteer Plaza Bldg. 500 James Robertson Pkwy. Nashville, TN 37245-3525 Anita.Jones@state.tn.us
TEXAS	Joni Tollett AD&M Tax Manager 101 E. 15 th St. Room 0130 Austin, TX 78778 Joni.tollett@twc.state.tx.us	3480	Alma Sanchez Administrative Assistance Refunds & Compliance Unit 101 E. 15th St. Room 504 Austin, TX 78778 Alma.sanchez@twc.state.tx.us
UTAH	Paul Peterson Dept. of Workforce Services Information Technology Services 140 East 300 South Salt Lake City, UT 84111 pvpeters@utah.gov	3480	Sherrie St. John Dept. of Workforce Services Employer Accounts P.O. Box 45288 Salt Lake City, UT 84145-0288 sstjohn@utah.gov
VERMONT	Patrick McCabe Dept. of Employment & Training 5 Green Mountain Dr. Montpelier, VT 05602 pmccabe@det.state.vt.us	3480	Maurine Desmarais UC Trust Fund Accountant Department of Employment & Training P.O. Box 488 Montpelier, VT 05601 mdesmarais@det.state.vt.us

Exhibit 2 (Cont.): STATES' INFORMATION SYSTEM INFORMATION AND
MANUAL CERTIFICATION REQUEST CONTACTS

STATE	INFORMATION TECHNOLOGY (IT) CONTACT/ADDRESS	TAPE CARTRIDGE TYPE 3480 OR 3490	MANUAL CERTIFICATION CONTACT/ADDRESS
VIRGINIA	Victoria Caplan Supervisor Tax Team I T Div VA Employment Commission 703 East Main St. Richmond, VA 23219 Victoria.Caplan@vec.virginia.gov	3490	Norma Mitchell Virginia Employment Commission P.O. Box 1358 Richmond, VA 23218-1358 Norma.Mitchell@vec.virginia.gov
VIRGIN ISLANDS	Paul Alexander VI Employment Security Agency DOL, Div Unemployment Insurance 54A & B Kronprindsens Gade St. Thomas, VI 00802 beyekwa@yahoo.com	3480	Paul Alexander VI Employment Security Agency P.O. Box 3159 - Charlotte Amalie St. Thomas, VI 00801
WASHINGTON	Sharon Epperson Employment Security Dept. UI Tax Administration Mail Stop KG-11 212 Maple Park Olympia, WA 98501 sepperson@esd.wa.gov	3480	Rick Owen Employment Security Department UI Tax Administration PO Box 9046 Olympia, WA 98504 rowen@esd.wa.gov
WEST VIRGINIA	Georgianna Lemasters Bureau of Employment Programs 112 California Ave. Charleston, WV 25305 glemaste@wvbep.org	3480	Bruce Dwight Bureau of Employment Programs 112 California Ave Charleston, WV 25305 bdwight@wvbep.org

Exhibit 2 (Cont.): STATES' INFORMATION SYSTEM INFORMATION AND
MANUAL CERTIFICATION REQUEST CONTACTS

STATE	INFORMATION TECHNOLOGY (IT) CONTACT/ADDRESS	TAPE CARTRIDGE TYPE 3480 OR 3490	MANUAL CERTIFICATION CONTACT/ADDRESS
WISCONSIN	Randy Sunde Director, Bureau Tax & Accounting Unemployment Insurance Division Room C300 201 E. Washington Ave Madison, WI 53707 anderma@dwd.state.wi.us	3480	Rick Holzbauer WI Dept. Workforce Dev. P.O. Box 7942 Madison, WI 53707 Rick.holzbauer@dwd.state.wi.us
WYOMING	Greg Olson Security Officer Dept of Employment Unemployment Insurance Division PO Box 2760 100 W. Midwest Casper, WY 82602 Golson1@state.wy.us	3480	Paula Reed Accounts Receivable Supervisor Dept of Employment Unemployment Insurance Division PO Box 2760 100 W. Midwest Casper, WY 82602 Pree2@state.wy.us

Exhibit 3. Transmittal for Form 940-C

DOCUMENT TRANSMITTAL		TO: Internal Revenue Service Campus <div>1</div>		DATE: <div>2</div>	
DOCUMENT IDENTIFICATION			ITEM COUNT OR ESTIMATE		NUMBER OF BOXES
<input type="checkbox"/> FUTA Discrepancy Data From Non-Automated State Certification Completed ATTENTION: Receiving, Sorting and Numbering Function <input type="checkbox"/> FUTA Discrepancy Data Supplemental to data on tape sent to Enterprise Computing Center-MTB ATTENTION: Campus FUTA Unit Supplemental and/or Amended Certifications <input type="checkbox"/> ATTENTION: Campus FUTA Unit			<div>3</div>		<div>4</div>
FROM: (State Agency) <div>5</div>			Releasing Official <div>6</div>		
1. Use address for the IRS SBSE Campus shown in Exhibit 8. 2. Date transmitted. 3. Total number of Forms 940-C being transmitted.			4. Number of boxes being transmitted. 5. Address of State Agency. 6. Signature of Releasing Official.		

Exhibit 3 (Cont.) Transmittal for Form 940-C

DOCUMENT TRANSMITTAL		TO: Internal Revenue Service Campus	DATE:
DOCUMENT IDENTIFICATION		ITEM COUNT OR ESTIMATE	NUMBER OF BOXES
<input type="checkbox"/> FUTA Discrepancy Data From Non-Automated State Certification Completed ATTENTION: Receiving, Sorting and Numbering Function <input type="checkbox"/> FUTA Discrepancy Data Supplemental to data on tape sent to Enterprise Computing Center-MTB *ATTENTION: Campus FUTA Unit <input type="checkbox"/> Supplemental and/or Amended Certifications *ATTENTION: Campus FUTA Unit			
FROM: (State Agency)		Releasing Official	

*ATTENTION - State will input the IRS campus (see Exhibit 7) that works their state. For example ATTENTION: Philadelphia FUTA Unit

Exhibit 4.a External Label FUTA Identification Tape (From IRS to State)

PDJEY.J18063.F011.XXXX		Data Set Name	
J18063 Job Name		Creation Expiration	
Density / Trks / LRECL / Blks / Blk Type			
Vol Ser / Sequence / Label		Device	

1. **XXXX** = State Abbreviation, FB or VB

Exhibit 4.b External Label for FUTA Certification Tape (From State to IRS)

NAME OF STATE	DATA SET NAME
LRECL RECORD SIZE	BLOCK SIZE
BLOCK TYPE	SEQUENCE NUMBER
NUMBER OF RECORDS	

1. Name of State
2. Data Set Name
3. LRECL - Record Length
4. Block Size
5. Block Type - fixed or variable blocked
6. Sequence Number
7. Number of Records on Tape

Exhibit 4.c External Label for FUTA Quarterly Entity Extract Tape (From IRS)

PDBEK.B1805E.F011.XXXXX				Data Set Name	
B1805C Job Name			Creation Expiration		
Density / Trks / LRECL / Blks / Blk Type					
SL Vol Ser / Sequence / Label				Device	

XXXXX - Effective March 2003, the "XXXXX" should reflect State Code, Year Digit and Cycle.

Exhibit 5 External Label for Form 940-C (From State)

NAME OF STATE	TYPE OF DOCUMENT
TAX PERIOD	NUMBER OF BOXES
SEQUENCE NUMBER OF BOXES	NUMBER OF RECORDS

1. Name of State
2. Type of Document - Form 940-C
3. Tax Period
4. Number of boxes
5. Sequence Number of boxes
6. Number of Records in the boxes

Exhibit 6A

DEPARTMENT OF THE TREASURY

1 of 1 SHEETS

CORE RECORD LAYOUT

File Name: 180-63-11						August 17, 2001	
Record Title: FUTA Identification Data Tape (To State)							
Element Name	Dec	Hex	Leng	Type	Ref	Remarks	*
Byte Count	0	0	4	X			
TC150 State Code	4	4	2	C			
EIN	6	6	9	C			
DLN	15	F	14	C			
Tax Period	29	1D	6	C			
Check Digit	35	23	2	C			
Total Federal Taxable Wages	37	25	15	C		Multi-State w/no cr red = 0000000000001	
Zip Code	52	34	12	C			
Address State Code	64	40	2	C			
City	66	42	25	C			
Address	91	5B	35	C			
First Name Line	126	7E	35	C			
Second Name Line	161	A1	35	C			
Third Name Line	196	C4	35	C			
Fourth Name Line	231	E7	35	C			
Name Control	266	10A	4	C			
Cross Reference EIN	270	10E	9	C			
State Reporting Number	279	117	15	C			
Form Indicator	294	126	1	C		1 = 940 2 = 1041 3 = 1040	
TOTAL RECORD LENGTH	295	127					

Pns Packed Decimal, n=No. of Dec., s=sign

Zns Zoned Decimal, n=No. of Dec., s=sign

G Packed W/O Sign

C Character

X Hexadecimal

B Binary

OFFICIAL USE ONLY

Exhibit 6B

DEPARTMENT OF THE TREASURY

1 of 1 SHEETS

CORE RECORD LAYOUT

File Name **180-67-01**

Date 1/27/2005

FUTA State Certification Data

Element Name	Dec	Hex	Length	Type	Ref	Remarks
Byte Count	0	0	4	X		BYTE COUNT IN HEXADECIMAL 01460000 326 BYTES PER RECORD
STATE CODE	4	4	2	C		
EIN	6	6	9	C		FEDERAL EMPLOYER IDENTIFICATION NUMBER
DLN	15	F	13	C		DOCUMENT LOCATOR NUMBER
Tax Period	28	1C	6	C		
CHECK DIGIT	34	22	2	C		
STATE TAXABLE WAGES #1	36	24	13	C		NO SIGNS FOR EXAMPLE: \$123.45 IS F0 F0 F0 F0 F0 F0 F0 F1 F2 F3 F4 F5 C5 OR D5 IS NOT ACCEPTABLE
Exception Indicator	49	31	1	C		F0, F1 The F1 will be entered by states with a state wage base of \$7,000. Otherwise F0 will be entered.
STATE EXPERIENCE RATE #1	50	32	6	C		RATE OF 2.7% or .027 is F0 F2 F7 F0 F0 F0. C F2 F7 F0 F0 F0 F0 or F0 F0 F0 F0 F2 F7 IS NOT ACCEPTABLE
STATE TAXABLE WAGES #2	56	38	13	C		
Unity of Enterprise Indicator	69	45	1	C		California: F0 or F9 All other states: F0
STATE EXPERIENCE RATE #2	70	46	6	C		
STATE TAXABLE WAGES #3	76	4C	13	C		
Zero	89	59	1	C		F0
STATE EXPERIENCE RATE #3	90	5A	6	C		
STATE TAXABLE WAGES #4	96	60	13	C		
Zero	109	6D	1	C		F0
STATE EXPERIENCE RATE #4	110	6E	6	C		
Sum of Payments PRIOR TO 2-1	116	74	13	C		
Sum of Payments 2-1 THRU 2-10	129	81	13	C		
Sum of Payments AFTER 2-10	142	8E	13	C		
Rate Indicator	155	9B	1	C		Rate Indicator should be F1, F3, or 40. C0, 00, or F0 are NOT acceptable
STATE REPORTING NUMBER	156	9C	15	C		LEFT JUSTIFY AND BLANK FILL
Form Indicator	171	AB	1	C		F1=940, F2=1041, F3=1040
CROSS REFERENCE EIN	172	AC	9	C		
Sum of Sched H Payts 4-15 or PRIOR	181	B5	13	C		
Sum of Sched H Payts AFTER 4- 15	194	C2	13	C		
Filler	207	CF	119	C		Zero Character Fill (F0F0F0..) is desired
Total Record Length	326	146				

ALL FIELDS EXCEPT THE BYTE COUNT MUST
BE
UNSIGNED ZONED DECIMAL FORMAT.
DESIRED
BLOCK LENGTH 1630 FOR FIXED BLOCKED
AND
1634 FOR VARIABLE BLOCKED.

Pns Packed Decimal, n=No. of Dec., s=sign B Binary
Zns Zoned Decimal, n=No. of Dec., s=sign
G Packed W/O Sign
C Character
X Hexadecimal

Exhibit 6C

DEPARTMENT OF THE TREASURY

1 of 1 SHEETS

CORE RECORD LAYOUT

File Name 180-5E-11						Date 02/21/2001	
Record Title F940 QUARTERLY EIN UPDATE DATA (TC000 TC001 TC013)							
Element Name	Dec	Hex	Length	Type	Ref	Remarks	*
BYTE COUNT	0	0	2	X			
ZERO	2	2	2	X			
EIN	4	4	9	Z			
TRANSACTION DATE	13	D	8	Z			
TC001 EIN	21	15	9	Z		SIGNIFICANT ONLY WHEN TC001 IS EXTRACTED	
OLD NAME CONTROL	30	1E	4	C		SIGNIFICANT ONLY WHEN TC013 IS EXTRACTED	
ZIP CODE	34	22	12	Z			
STATE CODE	46	2E	2	C			
CITY	48	30	22	C			
ADDRESS	70	46	35	C			
FIRST NAME LINE	105	69	35	C			
SECOND NAME LINE	140	8C	35	C		FIELD MAYBE COMPLETELY BLANK	
THIRD NAME LINE	175	AF	35	C		FIELD MAYBE COMPLETELY BLANK	
FOURTH NAME LINE	210	D2	35	C		FIELD MAYBE COMPLETELY BLANK	
CHECK DIGIT	245	F5	2	C			
940 940EZ 941 942 943	247	F7	5	C		'Y' OR 'N' IN THIS FIELD SHOWS THE PRESENCE OR ABSENCE OF FR FOR THE FORMS INDICATED	
CURRENT NAME CONTROL	252	FC	4	C			
TC CODES TC000 TC001 TC013	256	100	3	C		'Y' OR 'N' IN THIS FIELD INDICATES WHICH TC CODE INITIATED THE EXTRACT	
TOTAL RECORD LENGTH	259	103					
						RECORD LENGTH = 259	
						BLOCKSIZE = 1295 FOR FB AND 1299 FOR VB	

Pns Packed Decimal, n=No. of Dec., s=sign

Zns Zoned Decimal, n=No. of Dec., s=sign

G Packed W/O Sign

C Character

X Hexadecimal

B Binary

OFFICIAL USE ONLY

Exhibit 7

List of States and IRS SBSE Campus

STATE	SB/SE CAMPUS	STATE	SB/SE CAMPUS
Alabama	Memphis	Alaska	Ogden
Arizona	Ogden	Arkansas	Memphis
California	Ogden	Colorado	Ogden
Connecticut	Brookhaven	Delaware	Philadelphia
District of Columbia	Philadelphia	Florida	Memphis
Georgia	Memphis	Hawaii	Ogden
Idaho	Ogden	Illinois	Cincinnati
Indiana	Cincinnati	Iowa	Cincinnati
Kansas	Cincinnati	Kentucky	Cincinnati
Louisiana	Memphis	Maine	Brookhaven
Maryland	Philadelphia	Massachusetts	Brookhaven
Michigan	Cincinnati	Minnesota	Cincinnati
Mississippi	Memphis	Missouri	Cincinnati
Montana	Ogden	Nebraska	Cincinnati
Nevada	Ogden	New Hampshire	Brookhaven
New Jersey	Philadelphia	New Mexico	Ogden
New York	Brookhaven	North Carolina	Philadelphia
North Dakota	Cincinnati	Ohio	Cincinnati
Oklahoma	Memphis	Oregon	Ogden
Pennsylvania	Philadelphia	Puerto Rico	Philadelphia
Rhode Island	Brookhaven	South Carolina	Philadelphia
South Dakota	Cincinnati	Tennessee	Memphis
Texas	Memphis	Utah	Ogden
Vermont	Brookhaven	Virgin Islands	Philadelphia
Virginia	Philadelphia	Washington	Ogden
West Virginia	Cincinnati	Wisconsin	Cincinnati
Wyoming	Ogden		

Exhibit 8

SBSE CAMPUS CONTACT ADDRESSES

SBSE Campus	States
Brookhaven IRS Campus Brookhaven Compliance Services Attn: FUTA Coordinator, Stop 602 1040 Waverly Ave Holtsville, NY 11742	Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, Vermont
Cincinnati IRS Campus Attn: FUTA Coordinator, Stop 8110G 201 W River Center Blvd Covington, KY 41011	Illinois, Indiana, Iowa, Kansas, Kentucky, Michigan, Minnesota, Missouri, Nebraska, North Dakota, Ohio, South Dakota, West Virginia, Wisconsin
Memphis IRS Campus Attn: FUTA Coordinator, Stop 80 5333 Getwell Road Memphis, TN 38118	Alabama, Arkansas, Florida, Georgia, Louisiana, Mississippi, Oklahoma, Tennessee, Texas
Ogden IRS Campus Attn: FUTA Coordinator, Stop 6650 1973 North Rulon White Blvd. Ogden, UT 84404	Alaska, Arizona, California, Colorado, Hawaii, Idaho, Montana, Nevada, New Mexico, Oregon, Utah, Washington, Wyoming
Philadelphia IRS Campus Attn: FUTA Coordinator, Drop Point 602-South 11601 Roosevelt Blvd Philadelphia, PA 19114	Delaware, District of Columbia, Maryland, New Jersey, North Carolina, Pennsylvania, Puerto Rico, South Carolina, Virginia, Virgin Islands

Exhibit 9

IRS FUTA PROCESSING SCHEDULE	
Action Item	Schedule Completion
IRS Enterprise Computing Center-MTB performs the annual FUTA Identification Data extract.	September
Enterprise Computing Center-MTB ships the FUTA Identification Data Tape to the states.	October
State furnishes Enterprise Computing Center-MTB with their FUTA Certification data tapes.	January
Enterprise Computing Center-MTB validates and processes valid State FUTA Certification data tapes.	February
Enterprise Computing Center-MTB returns invalid certification data tapes to the states for correction.	February
States must have their correct certification data to Enterprise Computing Center-MTB in order to participate in the annual FUTA Certification program processing.	April
Enterprise Computing Center-MTB transmits the discrepancy data for campus processing.	May

NOTE: It is imperative the above schedule is followed because of the statute expiration date to assess additional tax. The due date of Form 940 is the last day of the month following the end of the calendar year (January 31). The statute of limitations is three years after the due date or three years after the return was actually filed, whichever is later.

Exhibit 10

The following is a breakdown of the states that are Streamline (generating and sending the notice to the taxpayer) and Non-Streamline (campus contacts the state for re-certification using Form 940B or printed register) on zero cert cases. The breakdown also shows how the Non-Streamline states want to receive the re-certification requests

Campus	Non-Streamline States	Streamline States
Brookhaven	Connecticut (AAO) , Maine (S) , Massachusetts (AAO) New Hampshire (AAO) New York (S) Rhode Island (AAO) Vermont (AAO)	
Cincinnati	Iowa (S) Kentucky (AAO) Minnesota (S) Missouri (S) Nebraska (AAO) North Dakota (AAO) Ohio (S) South Dakota (AAO) West Virginia (S) Wisconsin (S)	Illinois Indiana Kansas Michigan
Memphis		Alabama Arkansas Florida Georgia Louisiana Mississippi Oklahoma Tennessee Texas
Ogden	Colorado (S) Hawaii (S) California (AAO) Montana (AAO) New Mexico (S) Oregon (S) Utah (AAO) Wyoming (AAO)	Alaska Arizona Idaho Nevada Washington
Philadelphia		Deleware District of Columbia Maryland New Jersey North Carolina Pennsylvania Puerto Rico South Carolina Virginia Virgin Islands

(AAO) = Send All At Once
(S) = Stagger